

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

October 31, 2023

	General	Capital Projects	BASH Construction Fund	Technology Reserve Fund	Elementary HVAC Fund	Middle School Renovations Fund	ATAMM Fund	Internal Service Fund	Total
Assets									
Cash & Investments	120,748,097.03	2,842,136.31	1,186,069.32	21,964.19	829,944.77	37,678.49	655,821.11	527,526.23	126,849,237.45
State & Federal Receivables	2,615,678.39	-	-	-	-	-	-	-	2,615,678.39
Due from Other Funds	2,310,430.26	10,900,000.00	-	2,074,721.80	198,415.98	-	-	9,748,225.74	25,231,793.78
Other Receivables	2,959,847.45	-	-	-	-	-	-	5,074.80	2,964,922.25
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	1,134,634.12	-	21,000.00	-	-	-	-	-	1,155,634.12
Total Assets	\$ 129,811,629.27	\$ 13,742,136.31	\$ 1,207,069.32	\$ 2,096,685.99	\$ 1,028,360.75	\$ 37,678.49	\$ 655,821.11	\$ 10,280,826.77	\$ 158,860,208.01
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	345,226.08	-	3,000.00	-	-	-	17,486.30	-	365,712.38
Accrued Salaries & Benefits	3,830,533.53	-	-	-	-	-	-	-	3,830,533.53
Due to Other Funds	22,889,460.94	1,601,719.55	-	507,446.28	-	-	138,666.35	-	25,137,293.12
Other Liabilities	2,069,949.34	-	399.35	-	-	-	-	0.15	2,070,348.84
Total Liabilities	29,135,169.89	1,601,719.55	3,399.35	507,446.28	-	-	156,152.65	0.15	31,403,887.87
Fund Balance									
Revenues	185,712,154.38	211,201.34	58,184.02	3,313.61	30,438.35	(1,257.21)	4,454.05	23,512.76	186,042,001.30
Expenditures	135,005,989.53	1,593,656.40	-	277,619.04	-	-	98,733.45	-	136,975,998.42
Net Increase/(Decrease) in Fund Balance	50,706,164.85	(1,382,455.06)	58,184.02	(274,305.43)	30,438.35	(1,257.21)	(94,279.40)	23,512.76	49,066,002.88
Fund Balance Beginning of Year	49,962,994.53	13,522,871.82	1,145,485.95	1,863,545.14	997,922.40	38,935.70	593,947.86	10,257,313.86	78,383,017.26
Total Fund Balance	100,669,159.38	12,140,416.76	1,203,669.97	1,589,239.71	1,028,360.75	37,678.49	499,668.46	10,280,826.62	127,449,020.14
Total Liabilities and Fund Balance	\$ 129,804,329.27	\$ 13,742,136.31	\$ 1,207,069.32	\$ 2,096,685.99	\$ 1,028,360.75	\$ 37,678.49	\$ 655,821.11	\$ 10,280,826.77	\$ 158,852,908.01

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

October 31, 2023

<i>Trust & Agency Funds</i>	Scholarship Fund	Student Activity BASH	Student Activity MSE	Student Activity MSW	Student Activity WES	Student Activity BES	Student Activity CES	Student Activity PFES	Student Activity EES	Student Activity GES	Student Activity NHUF	Student Activity Elem Music	Student Activity Sec Music	Student Activities All	Total
Assets															
Cash & Investments	88,805.79	-	-	-	-	-	-	-	-	-	-	-	-	560,292.77	649,098.56
Other Assets	10,468.60	-	-	-	-	-	-	-	-	-	-	-	-	89,931.29	100,399.89
Total Assets	99,274.39	-	-	-	-	-	-	-	-	-	-	-	-	650,224.06	749,498.45
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	42.00	42.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	35,292.74	35,292.74
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	35,334.74	35,334.74
Fund Balance															
Revenues	21,112.66	782,481.08	83,912.50	48,061.29	14,930.50	7,947.86	4,737.28	1,625.00	2,728.95	13,530.88	19,772.50	-	278,328.65	34,918.20	1,314,087.35
Expenditures	17,198.88	640,065.31	85,327.15	53,708.11	11,285.30	8,942.56	3,290.26	-	3,696.01	12,413.37	26,105.11	-	335,840.98	8,410.33	1,206,283.37
Net Increase/(Decrease) in Fund Balance	3,913.78	142,415.77	(1,414.65)	(5,646.82)	3,645.20	(994.70)	1,447.02	1,625.00	(967.06)	1,117.51	(6,332.61)	-	(57,512.33)	26,507.87	107,803.98
Fund Bal BegYr	95,360.61	204,210.75	75,444.64	48,985.08	5,502.78	41,324.85	7,470.85	11,597.10	4,580.62	26,294.24	21,052.34	410.89	59,376.14	4,748.84	606,359.73
Total Fund Balance	99,274.39	346,626.52	74,029.99	43,338.26	9,147.98	40,330.15	8,917.87	13,222.10	3,613.56	27,411.75	14,719.73	410.89	1,863.81	31,256.71	714,163.71
Total Liabilities and Fund Balance	99,274.39	346,626.52	74,029.99	43,338.26	9,147.98	40,330.15	8,917.87	13,222.10	3,613.56	27,411.75	14,719.73	410.89	1,863.81	66,591.45	749,498.45

BOYERTOWN AREA SCHOOL DISTRICT

SELECTED FUNDS: 10

GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION

OCTOBER, 2023

MAJOR FUNCTION		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100	REGULAR PROGRAMS	65,971,283.47	4,318,028.68	9,395,329.11	56,575,954.36	14.24
1200	SPECIAL PROGRAMS	23,627,413.00	1,661,283.90	3,914,233.96	19,713,179.04	16.57
1300	VOCATIONAL PROGRAMS	2,063,589.00	164,042.41	847,586.25	1,216,002.75	41.07
1400	OTHER INSTRUCTIONAL PROGRAMS	283,540.17	4,404.30	22,187.49	261,352.68	7.83
1600	ADULT EDUCATION	0.00	0.00	16.00	-16.00	0.00
1800	PRE-K COUNTS	573,569.39	34,626.80	72,300.85	501,268.54	12.61
2100	PUPIL PERSONNEL SERVICES	3,778,447.45	344,909.39	777,008.69	3,001,438.76	20.56
2200	INSTRUCTIONAL STAFF SERVICES	3,032,929.50	279,581.84	869,829.78	2,163,099.72	28.68
2300	ADMINISTRATION SERVICES	6,962,632.17	457,865.83	2,253,710.14	4,708,922.03	32.37
2400	PUPIL HEALTH SERVICES	1,890,089.95	128,181.66	275,250.66	1,614,839.29	14.56
2500	BUSINESS SERVICES	1,248,636.15	102,773.47	450,666.24	797,969.91	36.09
2600	BUILDING SERVICES	9,331,886.35	606,732.78	2,303,579.07	7,028,307.28	24.69
2700	PUPIL TRANSPORTATION SERVICES	6,439,978.75	63,205.98	423,066.93	6,016,911.82	6.57
2800	CENTRAL SERVICES	4,560,399.32	479,642.97	1,285,271.55	3,275,127.77	28.18
2900	OTHER SUPPORT SERVICES	101,000.00	0.00	0.00	101,000.00	0.00
3100	FOOD SERVICES	0.00	0.00	90.54	-90.54	0.00
3200	STUDENT ACTIVITIES	2,073,974.32	56,455.97	282,592.17	1,791,382.15	13.63
3300	COMMUNITY SERVICES	9,000.00	463.84	4,341.74	4,658.26	48.24
5100	DEBT SERVICE	6,804,256.00	1,524,300.00	5,246,358.71	1,557,897.29	77.10
5200	FUND TRANSFERS	100.00	0.00	0.00	100.00	0.00
5800	SUSPENSE REALLOCATIONS	0.00	0.00	-32,566.60	32,566.60	0.00
5900	BUDGETARY RESERVE	414,320.00	0.00	0.00	414,320.00	0.00
TOTAL EXPENSES		139,167,044.99	10,226,499.82	28,390,853.28	110,776,191.71	20.40

BOYERTOWN AREA SCHOOL DISTRICT

GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE

OCTOBER, 2023

SELECTED FUNDS: 10

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	93,455,231.91	3,996,822.61	85,044,812.77	8,410,419.14	91.00
7000	STATE SOURCES	41,364,591.75	956,900.80	9,577,783.83	31,786,807.92	23.15
8000	FEDERAL SOURCES	2,520,000.00	710,645.00	725,540.99	1,794,459.01	28.79
TOTAL REVENUES		137,339,823.66	5,664,368.41	95,348,137.59	41,991,686.07	69.42

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	54,546,957.09	4,091,805.43	10,152,215.33	44,394,741.76	18.61
200	BENEFITS	37,157,886.90	2,764,536.28	6,608,825.46	30,549,061.44	17.79
300	PROFESSIONAL SERVICES	15,350,570.00	655,425.03	1,740,213.05	13,610,356.95	11.34
400	PURCHASED PROPERTY SERVICES	969,660.00	106,700.42	298,531.56	671,128.44	30.79
500	OTHER PURCHASED SERVICES	15,937,999.00	490,728.29	2,191,179.66	13,746,819.34	13.75
600	SUPPLIES	6,819,498.00	260,230.76	1,719,843.37	5,099,654.63	25.22
700	PROPERTY	1,033,463.00	323,521.98	374,892.00	658,571.00	36.28
800	OTHER OBJECTS	3,629,911.00	1,274,251.63	4,977,594.88	-1,347,683.88	137.13
900	OTHER USES OF FUNDS	3,721,100.00	259,300.00	327,557.97	3,393,542.03	8.80
TOTAL EXPENSES		139,167,044.99	10,226,499.82	28,390,853.28	110,776,191.71	20.40

**October 2023
Budget Transfers**

<u>Create Date</u>	<u>Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Fiscal Year</u>	<u>Created By</u>
10/26/2023	VRF (heating & cooling system) at BES Repair	\$2,000.00	\$2,000.00	2023 - 2024	Facilities
10/19/2023	MSW Equipment Repair	\$5,000.00	\$5,000.00	2023 - 2024	Facilities
10/09/2023	Moving funds to proper accounts for 2023/2024 spending/IT Department	\$7,150.00	\$7,150.00	2023 - 2024	IT Department
10/04/2023	Moving funds to proper accounts for 2023/2024 spending/IT Department	\$37,000.00	\$37,000.00	2023 - 2024	IT Department
10/04/2023	Moving funds to proper accounts for 2023/2024 spending/IT Department	\$430,463.00	\$430,463.00	2023 - 2024	IT Department Special Education
10/03/2023	Learning Support Budget Transfer	\$185,000.00	\$185,000.00	2023 - 2024	Department